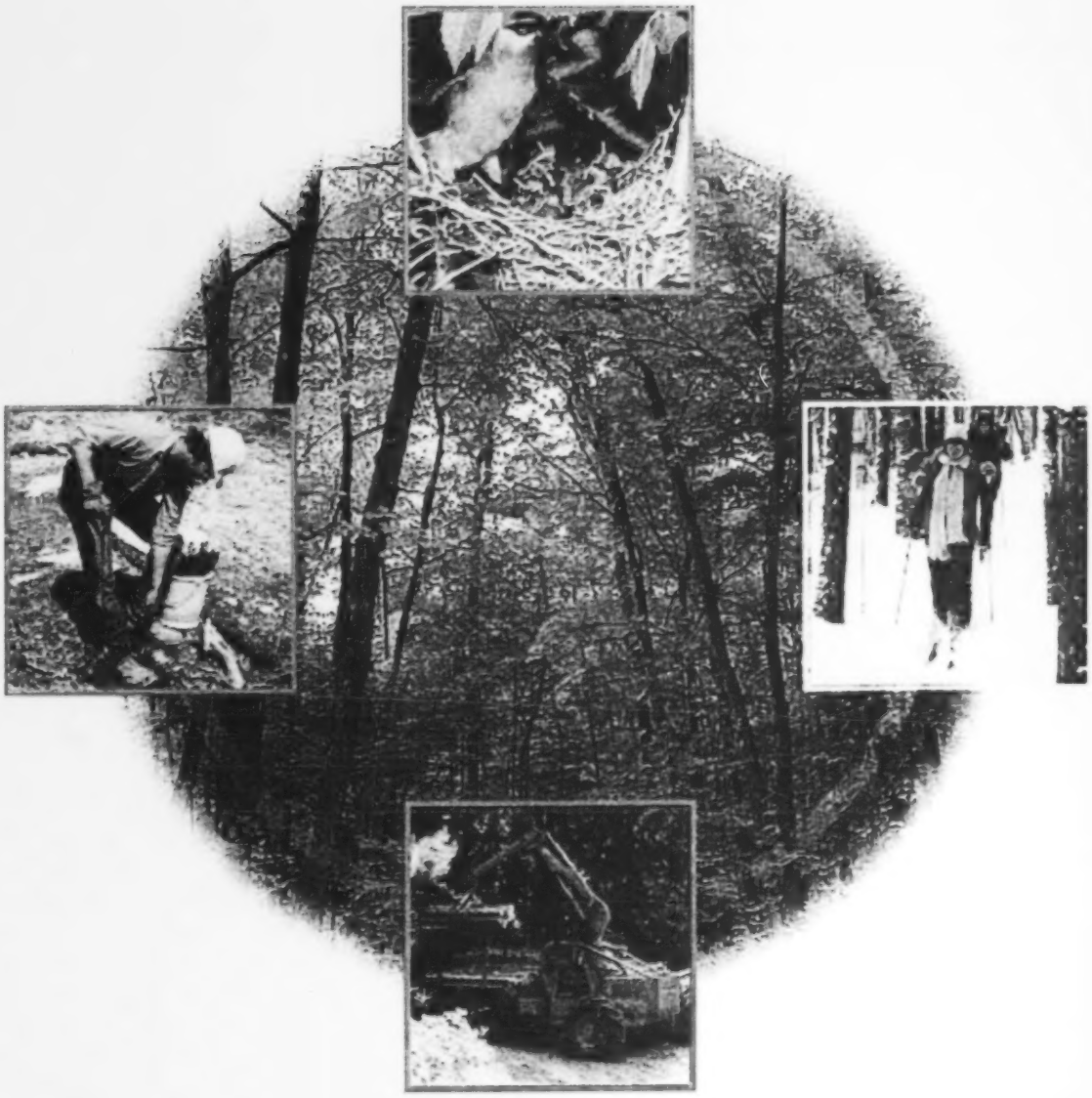
A Guide to...
The Managed Forest Tax Incentive Program (MFTIP)



INFORMATION SERIES

Revised January 2000

Introduction

The Managed Forest Tax Rebate Program (MFTRP) was re-instated in 1996 as an interim measure until fair property taxation could be implemented in 1998. At that time, the rebate program was replaced with the Managed Forest Tax Incentive Program (MFTIP).

The program continues to be voluntary and offers a direct reduction from property taxes to forest owners who are involved managers and stewards of their forests.

The goal of the Managed Forest Tax Incentive Program (MFTIP) is to maintain or enhance healthy forests that contribute to the maintenance of a healthy environment. The program is designed to increase landowner awareness and education about forest management.

Landowners who apply and qualify for the program will have their property reassessed and classified as Managed Forest at the Regional Assessment Office. The Managed Forest land is then taxed at 25 per cent of the municipal tax rate set for residential properties. The financial benefit may be minimal in areas where property taxes are already very low. But if you decide not to enter the program, it may still be worthwhile to use this Guide to help you manage your forest.

Where to Get Help

The Ontario Forestry Association (OFA) and the Ontario Woodlot Association (OWA) help the Ministry of Natural Resources (MNR) deliver the MFTIP by providing all customer services to landowners.

You can contact the OFA and the OWA to find out more about the MFTIP and to get help.

Ontario Woodlot Association
R.R. #4 275 County Road 44
Kemptville, Ontario K0G 1J0
Tel: (613) 258-0110
Toll Free: 1-888-791-1103
Fax: (613) 258-0207
Email: info@ont-woodlot-assoc.org
Internet: http://www.ont-woodlot-assoc.org

Ontario Forestry Association
200 Consumers Road, #107
North York, Ontario M2J 4R4
Tel: (416) 493-4565
Toll Free: 1-800-387-0790
Fax: (416) 493-4608
Email: MFTIP@oforest.on.ca
Internet: http://www.oforest.on.ca

Nota : Pour obtenir des services en français, communiquez avec l'Ontario Woodlot Association.

How to Enter the MFTIP

1. Determine if your land is eligible for the MFTIP

Your land must meet the following requirements to be eligible for the MFTIP. In the event of a complaint, eligibility will be determined on the basis of the regulation under the Assessment Act.

Location

The land must be in Ontario.

Ownership and Use:

The land must be owned by

- a Canadian citizen(s) or permanent resident(s), or
- a Canadian corporation, partnership or trust, or
- a Conservation Authority.

Land is not eligible if:

- it is subject to a Registered Plan of Subdivision;
- it is licensed under the Aggregate Resources Act, or is zoned for aggregate extraction (gravel pits) in areas outside the jurisdiction of the Act; or
- it is owned by the municipal, provincial or federal, governments that pay grants in lieu of taxes.

Land owned by businesses such as golf courses, campgrounds or ski hills is not usually eligible. There are some exceptions. Please contact either the Ontario Forestry Association or the Ontario Woodlot Association for more information.

Area

The forest area must: cover at least 4 hectares (9.88 acres) excluding all residences; and be on one property with one municipal roll number.

Residences are not eligible and at least one acre is deducted for each building as defined by the Regional Assessment office. There is no area deduction for outbuildings used strictly for forest management purposes.

Number and Size of Trees

The MFTIP requires forests to have a minimum number and size of trees on each hectare (acre) to be eligible for the program. A forest must have at least:

- 1,000 trees of any size per hectare (400 trees per acre); or
- 750 trees per hectare (300 trees per acre) measuring more than 5 centimeters (2 inches) in diameter at breast height (DBH – defined as the diameter of a tree at a point 1.3 meters (4-1/2 feet) off the ground); or
- 500 trees per hectare (200 trees per acre) measuring more than 12 centimeters (5 inches) DBH; or
- 250 trees per hectare (100 trees per acre) measuring more than 20 centimeters (8 inches) DBH.

Open Areas

Areas that have fewer trees than the numbers listed above (such as beaver floods or rock outcrops) are eligible if:

- the areas contribute to the objectives of the Approved Managed Forest Plan; and
- the areas make up no more than 10 per cent of the total eligible forested area, by roll number.

Open areas larger than 1 hectare (2.47 acres) should be mapped and identified as a compartment.

2. Prepare a Managed Forest Plan

Your application must include a Managed Forest Plan with a long term horizon (20 years and beyond), and a description of what you will do in the short term (the next 5 years).

Your Managed Forest Plan should follow the outline of the Managed Forest Plan presented in this guide, and must include all the sections described.

If you own several forest properties (i.e. roll numbers) that qualify for the MFTIP, you may submit one Managed Forest Plan for all the properties. However, each property must qualify for the MFTIP on its own merit.

TIP

If you have a very large or complicated Forest, it may be appropriate to submit your Managed Forest Plan in a different format. Contact one of the associations for further details.

3. Have your Managed Forest Plan Approved.

A person designated by the MNR as a Managed Forest Plan Approver must approve your Managed Forest Plan. Call the Ontario Forestry Association or the Ontario Woodlot Association for a recent list of Approvers or visit their Web Sites.

Managed Forest Plan Approvers are independent contractors and will charge for their services. They are not employed by the MNR. They will need time to do the approval. Expect the approval to take at least a month. It is advisable to shop around for prices and find an Approver you feel comfortable working with.

TIP

Landowners are encouraged to be involved in the planning process. It is a good idea to contact a Managed Forest Plan Approver when you begin preparing your plan.

To approve a plan the Managed Forest Plan Approver must:

- visit the property;
- verify the forest is eligible and that the inventory is correct;
- review the Managed Forest Plan to ensure it meets the standards;
- ensure that the proposed management activities are appropriate and maintain the health of the forest and are realistic and achievable; and
- complete an Area Verification Form and an Approval Form.

The Approver may also:

- assist in preparing maps and inventory;
- make recommendations regarding management; and
- prepare the plan or make revisions to meet MFTIP standards.

4. Submit a complete Application package by JULY 31st.

Submit the following to either the Ontario Forestry Association or the Ontario Woodlot Association:

1. **The MFTIP Application Form;**
2. **An original copy of the Managed Forest Plan approved by a Managed Forest Plan Approver;**
3. **Area Verification Forms for each property.**
4. **An Approval Form, completed by a Managed Forest Plan Approver;**
5. **A copy of the most recent Notice of Property Assessment for each roll number being applied for.**

This information must be bound together and **received no later than July 31st**, by either the Ontario Forestry Association or Ontario Woodlot Association, to have your property tax classification changed for the following year.

Late, or incomplete applications will not be processed and will be returned to the landowner.

5. Receive a Notice of Property Assessment.

The first tax bill received early in the new year is an interim bill based on last years taxes and will not reflect the change to the Managed Forest tax class. However, before you receive this interim tax bill, you will receive a new "Notice of Property Assessment". It will confirm that your property has been changed to the Managed Forest tax class. If you do not receive this notice, contact the Ontario Forestry Association or the Ontario Woodlot Association.

TIP

STEPS IN REVIEW

This may be a 5 month process.

- Review the guide and call one of the associations if you have questions.
- Talk to a local MNR Stewardship Coordinator where available about workshops you could participate in.
- Do an initial property inspection.
- Contact a Managed Forest Plan Approver to get advice on how to write the plan.
- Have the first draft of your plan complete.
- Have the Managed Forest Plan Approver approve your plan and have it submitted.

How to Prepare Your Managed Forest Plan

Landowners are encouraged to prepare and update their own Managed Forest Plan. This section is designed to help with this task. You may find you need extra help in completing some parts of the plan, such as the forest inventory.

The Managed Forest Plan outlines your plan for managing your forest over the next 20 years. Long-term planning is needed because forests grow in long-term cycles.

In your plan, you must also set out specific details of how you will actively manage your forest over the next five years.

TIP

Approval of your plan will be easier if you consult with a Managed Forest Plan Approver before you get too far into the plan preparation. Even if you plan to do most of the work yourself, use this as an opportunity to learn about your forest and the environment.

The following describes the information that must be included in your Managed Forest Plan. Please complete all the sections. Forms are included in this guide. You may wish to photocopy the forms to prepare a draft before preparing your final version.

TIPS

When preparing and submitting your plan

- Number the pages of the plan.
- Type or print legibly.
- Bind the plan.
- Send in the original, not a photocopy.
- Keep a copy so that you can follow the plan and keep track of the activities.
- Send in two original copies of your Map 4.2. One will be sent to the Regional Assessment Office to ensure proper assessment.

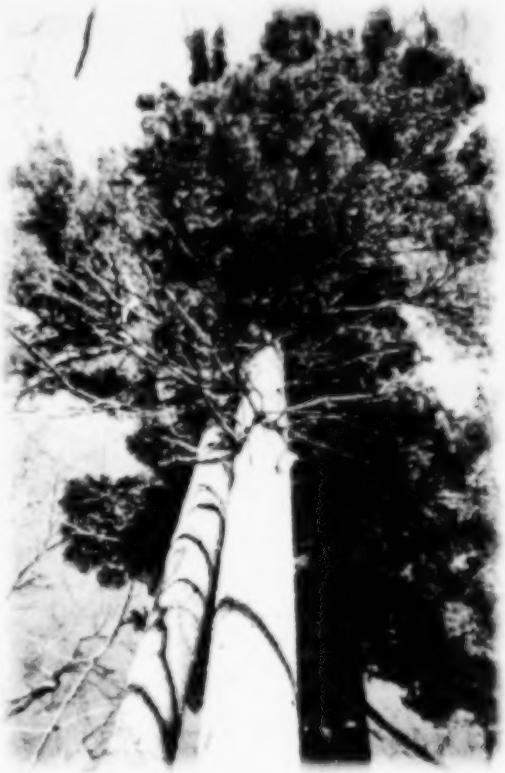
Section 1: Plan Preparation Details

1.1 Registered Property Owner

List the name(s) of the registered property owner(s). These must be the same as those shown on the Notice of Property Assessment.

1.2 Plan Author Information

List the name of the person who wrote the Managed Forest Plan.



Section 2: Location and Identification of Property

List the property location and the roll number. Make sure you include the complete **19 digit** municipal roll number. You will be able to enter the managed forest area(s) in this table once you have completed your Managed Forest Plan.

Section 3: Property Management History

3.1 General Description of the Property History

Briefly describe past activities relating to the forest that will affect the Managed Forest Plan. The history of the land and the past development of the forest are important in planning future activities.

If you are updating your Plan, you will use the information from Section 9 and the Landowner Report to help you complete this section.

3.2 Importance of Property to the Surrounding Landscape

Describe any features of the forest that may have an effect on surrounding areas. For example, the forest may provide a link between other forested areas, which is important to many species of wildlife. Your forest may be identified in the official plan of your municipality as "Significant Woodlands". This designation recognizes that forest as having valuable ecological functions.

If your property contains lands designated as "Conservation Lands", you could be eligible for the Conservation Land Tax Incentive Program. Please identify and discuss the relationship of these lands to your managed forest.

Section 4: Property Location Maps

Two maps are to be included in this section **a Property Key Map and a Detailed Administrative Map.**

Both maps must include:

- proper references on the maps, including the property owner's name and the property location (roll number, County or Regional Municipality, lot and concession).
- a legend that describes the symbols used. Include a north arrow.
- an appropriate scale. The scale of the maps can vary to suit the size of the property. For example, a property of less than 20 hectares (50 acres) may use a scale of 1:2,000, while a property of 400 hectares (1,000 acres) may need a scale of 1:5,000. Larger forests may need a scale of 1:50,000. (Note: Ontario Base Maps are 1:10,000 or 1:20,000, while topographical maps are 1:20,000 or 1:50,000.)

When possible, print the maps on 8.5-x-11-inch paper.

4.1 Property Key Map

The property key map shows tax assessors and other officials how to locate the property. Where multiple properties are being submitted under a single Managed Forest Plan, the relative location of each of these properties must be shown.

Where available, use a map which has the lot and concession grid for the township. Ministry of Natural Resources administrative maps, Ministry of Transportation maps or local municipality maps may be suitable for this purpose.

4.2 Detailed Administrative Map

The detailed administrative map is used by the tax assessor to identify the portion of the property to be put into the Managed Forest tax class.

Ensure that you show:

- the boundaries of each property that is being applied for and its associated roll number;
- areas which are eligible for the MFTIP;
- areas for which you have applied for under the Conservation Land Tax Incentive Program or Farm Tax Program.
- residences or structures.
- physical features such as creeks, lakes, railways, hydro lines and fences; and
- historical portages and trails
- open areas larger than 1 hectare (2.47 acres) must be mapped and described in the Plan.

Section 5: Landowner Objectives and Strategies

The goal of the MFTIP is to maintain or enhance healthy forests that contribute to the maintenance of a healthy environment. There are many ways to achieve this broad goal.

5.1 Priority of Objectives:

The checklist is designed to help you decide which objectives are most important to you in managing your land. Rank them in order of importance to you. Only rank those which apply to you.

5.2 Explanation of Property Level Objectives

Restate, in your own words, each property level objective that you selected in table 5.1, and explain how you will accomplish it. To help you, some examples have been included:

Objective: Wildlife

To maintain or create wildlife habitat – because I am worried about habitat loss for rare species, and I enjoy watching wildlife.

Objective: Recreation

To use the property for year-round outdoor recreation for family and friends – we now use the forest for hunting and cross-country skiing.

Objective: Wood Products

To learn more about my forest and generate income from wood products such as sawlogs and firewood.

5.3 Strategy for Plan Implementation

Once you have decided on the objectives for the land, describe what sources you will use to carry out the plan.

Include in your description:

- what labour or equipment you will need to carry out the planned activities;
- what professional or technical help you may need; and
- what programs you are applying to for assistance eg., Community Fisheries & Wildlife Involvement Program, Wetland Habitat Fund.

Once you have set out the details of carrying out your plan, you may decide to go back and make changes to your objectives. Thinking the plan through at this stage will help prevent problems later on. Make sure your strategies are realistic.

Section 6: Managed Forest Compartments

Forested land usually includes several different areas – such as a hardwood forest, a pine plantation, and a beaver flood. Forest managers call each of these areas "compartments." Each compartment has a different history and composition and may be suited to a different type of management.

A compartment should be uniform in species composition, arrangement, condition and age class so that it can be distinguished from the adjacent compartment. In other words, a

compartment is made of the same tree species or mix of tree species, similar size distribution of trees or the same age. Compartment boundaries may correspond to natural or constructed land features such as streams, ridges, roads, fences or fields. For example, a red pine plantation and a white pine plantation that are the same age and size, are 2 different compartments.

6.1 Managed Forest Compartment Maps

Identify the compartments on your property, and map them in relation to each other. They should be easy to find on the map and on the ground.

On smaller properties, compartments can be as small as 1 hectare (2.47 acres). On larger properties with continuous forest cover, compartments can be as big as 40 hectares (100 acres).

Open areas larger than 1 hectare (2.47 acres) should be identified as a compartment.

All property boundaries must be included on your compartment map. It must have a detailed legend including a north arrow and an appropriate scale.

Although eligible area calculations must be done by roll number, compartments may cross property boundaries. For example, a compartment crossing a property boundary may be labelled as "Compartment 1a" and "Compartment 1b".

You could use aerial photographs as a basis for the maps, or conduct a detailed forest inventory and mapping on the ground. The size and scale of the map should be similar to the Map described in Section 4.2. If you wish, you may use larger scales to present more detailed information.

Section 7: Managed Forest Compartment Description

Note: Photocopy the Section 7 Forms and complete one for each compartment.

This section helps you develop a description of the forest. Information collected in this section provides the basis for decisions concerning the objectives and strategies outlined in Section 5. It also provides information that you can use to monitor changes in your forest and the progress of your Managed Forest Plan.

TIP

If you have a large or complicated forest, it may be appropriate to prepare Section 7 in a tabular format. Contact one of the Association for further details.

7.1 General Description

Briefly describe the general features of the compartment. Assign a number and a name to each compartment. The number will help you identify compartments on the map. The name should relate to the general features of the compartment. Examples include "red pine plantation," "immature tolerant hardwood forest," or "seasonally flooded wetland."

7.2 Compartment Site Characteristics

Include the specific details that define the boundaries and character of the compartment, such as:

- Soil type: include the dominant soil type and its depth.
- Drainage: well, imperfectly or poorly drained.
- Topography: flat, rolling, hilly, steep, or irregular.
- Water features: lakes, creeks, wetlands, drainage ditches, springs or seasonal seepage ways.
- Physical features: the dominant land form, unstable slopes.
- Access: year-round or seasonal; good or poor.
- Other features: note the presence of features which may affect how trees or plants will grow.

7.3 Compartment History

Describe the management activities that have taken place in the compartment in the past. For example:

- If planting was done under an organized program, list the number of trees

planted, the species planted, the date of planting, and any follow-up treatments that were performed.

- If trees were harvested, list the date of the harvest, the silvicultural system used, and the results of the harvest.
- If there have been activities, such as restoring wildlife habitat, or if the compartment is used in any wildlife monitoring programs, list the results.

7.4 Compartment Inventory

An inventory provides the information which allows you to make decisions. The inventory will help you decide which management activities are appropriate for the compartment. It will also enable your plan Approver to determine that your forest qualifies for the MFTIP.

TIP

Information to help you conduct your inventory

You may wish to get assistance from a forestry consultant to complete this section. If you decide to complete it yourself, the following publications can help:

- "Making Cents out of Forest Inventories: A Guide for Small Woodlot Owners" available from the Ontario Woodlot Association.
- "A True Picture - Taking Inventory of Your Woodlot" available from the Eastern Ontario Model Forest (613) 258-8241.
- "Taking Stock - Preparing an inventory of your Woodlot" available from the Ontario Forestry Association.

Tree Assessment Table

This table must be completed if the trees in the compartment have an average diameter at breast height greater than 10 cm (4 inches). Diameter at breast height or DBH is a common forestry measurement and is taken at 1.3 metres (4.5 feet) from the ground. The measurements that are required in this table are the measurements that wildlife biologists and foresters use to determine the type and stage of development of a forest.

Tree Species and percent composition:

In order of abundance, list the most common tree species present and the percentage composition of each. Only list species that make up at least 10 per cent of the forest canopy. The total of all species listed should not exceed 100 per cent. If other tree species are present, but make up less than 10 per cent of the canopy, you may list them in brackets. For example: Sugar Maple 50 per cent, Beech 20 per cent, Red Oak 20 per cent, White Pine 10 per cent, (poplar), (basswood).

Tree age:

Estimate the age of the tree species in the compartment. If the trees are close to the same age, give an average age. If there are many different ages, give a range of ages (this is common in stands of uneven-aged hardwood).

Average Tree Height:

Record the average height of the tree species in the stand. Usually, this means measuring the trees that form the main canopy, or upper level, of the forest. It may also be useful to measure smaller trees if it helps you describe the overall structure of the compartment.

Average Diameter (at breast height):

Measure and record the average DBH of the tree species found in the stand. Only include trees greater than 10 centimeters (4 inches) DBH. If the stand is uneven-aged, give the range of diameters.

Tree Regeneration Assessment Table

This section must be completed if the trees in the compartment have an average DBH less than 10 centimeters (4 inches). This table will help the Approver determine if compartments with smaller trees qualify for the MFTIP.

The table is optional for compartments with a DBH greater than 10 centimeters (4 inches).

However, it provides important information that may help you to determine what the future composition of your forest will be. To complete the table, describe the species, quantity and distribution of the trees regenerating in the compartment. You should also make note of the average age and height of the regeneration, these will be reported in the Compartment Information Table.

Species:

List all species of trees that are found regenerating in the compartment. These small trees will form your future forest.

Quantity (percent cover):

Refers to the amount of regeneration:

- little (less than 10 per cent ground cover),
- moderate (11 to 30 per cent ground cover),
- ample (31 to 60 percent ground cover) or heavy (more than 60 per cent ground cover)?

If there is little regeneration, you may want to undertake management activities to promote the development of new growth in your compartment.

Pattern of distribution:

Is the regeneration scattered, patchy or uniform? It is important to know how the regeneration is distributed to determine if there are areas of your compartment that require more emphasis in treatment.

Compartment Information Summary Table

The compartment information summarizes the Tree Assessment Table and the Tree Regeneration Assessment Table and provides a general description of the compartment. Most of the information can be extracted from the assessment tables.

Basal Area and/or Tree Density:

The basal area and/or the compartment tree density must be reported.

Basal Area may be calculated for compartments with an average DBH greater than 10 cm (4 inches). Basal area is a measure of the occupancy of the trees on the site. It provides a basis for decisions about harvesting trees and managing wildlife.

For the compartment, list the average basal area (m2/ha or ft2/ac). There are a number of different methods for calculating basal area, depending on whether you conduct a prism cruise of a fixed area plot cruise.

If you have collected the trees per hectare and the average DBH for the stand you can calculate the average basal area per hectare using the following formula: (trees per ha) x (average DBH)^2 x (0.00007854). If the number of trees per hectare or the average tree diameter is not correct, the basal area will also be wrong.

For most forest stands in Ontario, the average basal areas will range from 10m^2/ha to 45 m^2/ha. The information presented in this guide is not sufficient to allow for accurate calculation of basal area. You may require assistance or may wish to use one of the publications listed in the TIP box above "Information to help you conduct your inventory".

Tree Density or the number of trees per hectare (acre) must be completed if the average diameter of the trees in the

compartment is less than 10 centimeters (4 inches). List the number of trees per hectare (acre). If possible, include the number of each species per hectare (acre). If the compartment has trees that have DBH greater than 10 cm (4 inches), you may find it useful to list the number of trees by size class. In forestry, common size classes are:

Regeneration	<10 cm DBH
Polewood	10 to 25 cm DBH
Immature	26 to 40 cm DBH
Mature	41 to 50 cm DBH
Over mature	>50 cm DBH

If your compartment has trees that are young, or if the compartment is a younger plantation, tree density is very important. The Approver will review this section to ensure that the compartment meets the eligibility requirements for the program.

Other Vegetation Table (optional)

Describe the species, quantity and distribution of the ground plants, woody shrubs and other types of vegetation found in the compartment. This information is especially important if you have stated objectives for your property such as environmental protection and wildlife habitat.

7.5 Wildlife Habitat Inventory and Natural Heritage Assessment

Wildlife depend on the habitat that forests provide. The detail needed in this section will depend on the objectives for the compartment. You may decide that the management of wildlife habitat, or environmental protection, is the primary objective. If so, do a special inventory to see if the compartment is suitable for the wildlife species you want to support. The inventory will determine what management activities are needed.

7.6 Specific Compartment Long Term Objectives and Short Term Activities

List your Long Term Objectives for this compartment. You may want to include some additional information to better explain your objective. Long Term Objectives are what you expect the compartment to be in 20 years or beyond. List your Short Term Activities that should be carried out in the next 5 years to help reach the long term objectives. Examples of Long Term and Short Term Activities are given below.

EXAMPLE 1: A 15 Year Old Plantation

Long Term Objective: Increase diversity so that the plantation will be better for wildlife.

Additional Information that should be included:

Typical plantation management:

Year 30:	first thinning (hopefully commercial)
	Remove every 4th row with selection in the remaining.
Year 40-45:	Selection thinning
Year 50-55:	Selection thinning
Year 75:	Final harvest

Short Term Activities: Plantation is only 15 years old and so no thinning activities are required yet.

EXAMPLE 2: A Mature Hardwood Forest

Long Term Objective: We will manage for old growth characteristics and protect the site (the white pines tower over the hard maple and are around 120 years old). The site will have minimal disturbance.

Short Term Activities:

1. Conduct a more detailed inventory of the compartment with a focus on identifying the different species of ground vegetation (Medium Priority).
2. Lay out a low impact trail through the compartment. This will be used for walking and cross-country skiing (Low Priority).
3. Post the compartment to ensure motorized vehicles do not enter (High Priority).

7.7 Wildlife Species Noted

If the management of wildlife habitat is one of your management objectives, list the types of wildlife you know or expect in the compartment. Organize the list by season and by the habitat that each species needs.

TIP

What is Appropriate Management?

In order to meet your property level objectives, appropriate forest management activities may be required. These activities can take many forms, depending on the nature of the forest, and your objectives. Activities can include:

- Silvicultural activities (such as planting or harvesting);
- Recreational activities (such as construction of trails, or hunting);
- Wildlife habitat management (such as creation or protection of habitat, or participation in wildlife monitoring programs);
- Protection of known environmentally sensitive areas (by limiting disturbance, or tree planting);
- Education knowledge (learning more about the forest by taking property and wildlife management workshops or improving forest inventory information. Working with groups that have an interest in promoting good land stewardship in your community.)

Ask your Managed Forest Plan Approver or one of the associations, that you are dealing with for information that will provide you with ideas regarding appropriate forest management.

The MFTIP requires that you take an active role in ensuring the health of the forest. Appropriate activities can include:

- Annual inspection for insect and disease infestation;
- Monitoring the results of past activities; or
- Monitoring wildlife populations.

Appropriate management does not include "doing nothing" when lack of activity is based on a poor understanding of the forest. Doing nothing because you are not sure of what kind of forest you have, or what appropriate management activities are, is not acceptable in the MFTIP.

Not all compartments require activities every year. Sometimes a passive approach may be suitable. Examples include:

- the protection of known environmentally sensitive areas (which is proven through the detailed compartment inventory), or
- compartments that don't require activities for forest management reasons (e.g., a red pine plantation that was recently thinned and won't need thinning again for 15 years).

Compartments that do not require activities, should be monitored to ensure that the objectives are being achieved.

TIP

What are Harmful or Destructive Management Activities?

The goal of the MFTIP is to maintain or enhance healthy forests that contribute to the maintenance of a healthy environment. Activities that do not contribute to the maintenance of a healthy forest include:

- high-grading, or diameter limit cutting
- pasturing of livestock
- removal of soil from the forest
- poor harvesting practices that harm or damage the forest site or residual trees.
- continued inactivity that results in degrading the health of the forest.

Additional information regarding these activities may be obtained from Approvers or one of the Associations. If an MNR Audit determines that any of these activities occurred in a Managed Forest, the MNR may remove the property from the MFTIP and taxes may have to be repaid.

All tree cutting should be carried out according to MNR's Silviculture Guides, such as the "Silvicultural Guide to Managing Southern Ontario Forests" to ensure no destructive practices will occur. Silvicultural Guides are available from the Natural Resources Information Centre at 1800-667-1940.

Section 8: Proposed 5 Year Activities

Make a summary table of the activities you propose for the next 5 year period. Remember to include the activities from all of your compartments.

- Briefly describe the objective for the compartment.
- Briefly describe the management activities needed to achieve the objective.
- List the quantifiable measure that the activity will be assessed by. Examples of quantifiable measure include feet of fence constructed, acres thinned, trees planted, number of brush piles or volume of timber harvested

Section 9: Report of Activities

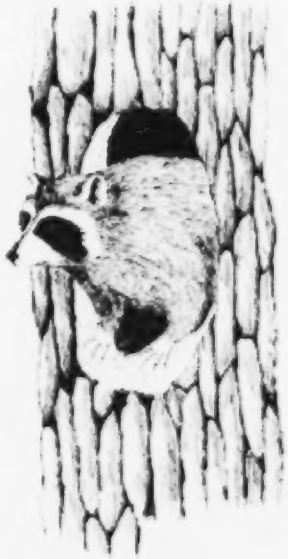
As you complete your management activities, use this table to record the activities completed in each compartment throughout the year for the next 5 years. List all the activities that occur, including site inspections, monitoring activities and management activities. Include in the table:

- the compartment number
- the date of the activity
- a brief description of what was done
- a measure of the output
- a comments section. Include your observations on the activity, note changes to the original proposal, and evaluate the benefits of the activity. Answer the questions "Did I do what I said I would do?" "Did I achieve the benefits I expected to achieve?"

If you are updating your Plan for another 5 years, comparing your previous Section 8 and Section 9 will help you complete the Landowner Report and prepare your Updated Managed Forest Plan. It will help you decide whether your management objectives and strategies are realistic and achievable, or whether you need to change them.

Section 10: Contacts and Notes

Create a table to keep track of people you contacted when you were preparing or carrying out the activities in your Managed Forest Plan. Also note any workshops, courses or seminars you attended. If you wish, you may list reference books or materials you used in preparing or carrying out activities. This table will help show your commitment to sustaining a healthy forest, and your interest in learning more about forest management.



Other Program Information

How to Stay Qualified

1. **Follow your approved Managed Forest Plan.**

Manage your property according to your Approved Managed Forest Plan. Ensure that you keep good records of activities in Sections 9 & 10 of your plan.

2. **Renewal Application Every 5 Years**

Your property will remain in the Managed Forest tax class for 5 years, at which time a Renewal Application is required.

A Renewal Application consists of 3 parts. An Application, a "Landowner Report, and an Approved Updated Plan.

A Managed Forest Plan Approver must approve the Updated Plan you prepare. The Renewal Application must be submitted to either the Ontario Forestry Association or the Ontario Woodlot Association by **JULY 31st** of the 5th year.

TIP

Landowners that received the Managed Forest Tax Rebate for the 1996 year must submit a Renewal Application by July 31, 2000 to be eligible to continue in MFTIP.

The Landowner Report

A completed Landowner Report must be submitted with the Renewal Application. Completing the Landowner Report will help you prepare your updated Managed Forest Plan. It will help you evaluate your progress and help you determine the most appropriate activities for your updated plan.

A blank Landowner Report and instructions are found in the Forms Section of this Guide.

The Approved Updated Plan

When updating your plan, all Sections of the plan must conform to the requirements of the most recent Guide to the MFTIP .

TIP

Plans written for the former Managed Forest Tax Rebate Program in 1996 & 1997 may require significant revisions as the standards were not as detailed as they are now.

Contact a Managed Forest Plan Approver several months before your plan update is due. Approvers can help you determine how much work is involved for your update.

The Section "Managed Forest Compartment Description" may not need to be re-done every 5 years as long as it meets the standards in the Guide. Where the forest has changed dramatically, such as after a harvest or major storm, a new inventory may be required. Enhanced inventories may also be desirable if you are planning harvesting activities in the next 5 year period.

Amendments to the Managed Forest Plan.

Changes to Eligible Area

Increases or decreases in eligible area must be approved by a Managed Forest Plan Approver.

- To increase eligible area, new maps and compartment descriptions (Sections 4.2, 6.1, & 7) must be submitted to one of the Associations along with the Approval Form completed by a Managed Forest Plan Approver.
- To decrease eligible area, "a Landowner Report" form, a new Map (Section 4.2), and an Approval Form completed by a Managed Forest Plan Approver must be submitted to one of the Associations.

Changes to Objectives or Planned Activities

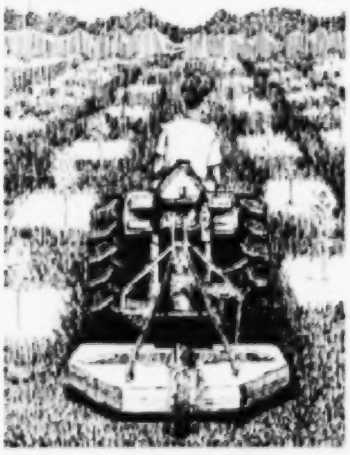
Changes that do not involve a change in eligible area do not require an approval. However, these changes must be well documented for MNR audit purposes. Documentation must include:

- a description of what has changed;
- comments on why the changes were made;
- a description of the new activities planned;
- amend Sections 7.4 and 7.5 if your active management requires enhanced inventory data;
- amendments to Section 7.6 if there are changes in objectives and active management activities for the compartment; and
- amendments to Section 8.

Keep detailed records of the revised activities in Section 9.0 of your plan. If your activities do not support your objectives or do not maintain the health of the forest, an MNR field audit may find the property ineligible for the MFTIP.

How to Leave the MFTIP

A landowner may exit the MFTIP at any time. A "Landowner Report" form must be completed and submitted to either the Ontario Forestry Association or the Ontario Woodlot Association. A blank form is provided in the Forms Section of this Guide. The property will revert to residential tax classification in the next taxation year. You will receive a "Notice of Property Assessment" to confirm the change to the residential tax classification.



The Sale or Purchase of Managed Forest

Selling a Managed Forest

When selling your Managed Forest property, advise your realtor that your property is assessed as a Managed Forest, not as a residential property. Show them your Approved Managed Forest Plan and your Notice of Property Assessment. Provide them a copy of the MFTIP Brochure, or a copy of this Guide.

Complete and submit a "Landowner Report" form. A blank form is provided in the Forms section of this Guide.

Severance or splitting a Property

When there is a severance or a property is split, the Managed Forest tax class is automatically removed from all properties involved. The owner must contact an Approver to have the maps adjusted and re-apply for the MFTIP.

Purchasing a Managed Forest

Purchasers can verify that the property is currently classified as Managed Forest at either the Regional Assessment Office, or the municipal tax office. Purchasers should recognize that the property is automatically removed from the Managed Forest tax class at the time of sale, and the property taxes may increase as a result. Purchasers are responsible for any taxes owing up to 5 years back if the property was classified as Managed Forest, but is later found not to have been eligible for this tax class. MNR may conduct an audit up to 1 year after the property is removed from the tax class.

The Offer to Purchase should contain a clause or other protection as the Purchaser's lawyer may require, protecting the Purchaser of any re-assessment because the property was ineligible for the MFTIP while the Vendor owned it.

Purchasers wishing to continue in MFTIP

1. Review the responsibilities of the MFTIP by reading this Guide.
2. Review the owners Approved Managed Forest Plan. Carefully review the management activities planned in Section 8 of the plan and the management activities that have already been undertaken as documented in Section 9. Have the current owner show you the management activities in the forest. Consider whether the current plan's objectives and outlined activities are consistent with yours. Decide whether you feel comfortable continuing to manage according to the plan, or if you should write a new plan to reflect your objectives and planned activities.
3. Purchasers wishing to continue in MFTIP must apply for the MFTIP and submit a copy of the Transfer Deed of Land to either Association.
4. New owners can choose to EITHER;
   - Submit an Application Form with a new Approved Managed Forest Plan OR
   - Submit an Application Form stating that the property will continue to be managed according to the previously approved Managed Forest Plan.

Appeals dealing with Managed Forests

You may disagree with information on your **Notice of Property Assessment** or with the area classified as Managed Forest. The area classified as Managed Forest is not shown on the Notice of Property Assessment and can only be confirmed by contacting the Regional Assessment Office.

If you feel that an error has been made, you may wish to appeal. There are two items that may be appealed;

i) **the classification** –the property or portions of the property may be classified as either Residential or Managed Forest.

ii) **the assessed value** – the values placed on the property or property portions.

Appealing the area classified as Managed Forest is discussed below. For information on appealing your property's value, refer to the bottom of your Notice of Property Assessment.

STEP 1 – Request to Reconsider

If you feel an error has been made in your classification, contact the Ontario Forestry Association or the Ontario Woodlot Association. If a change to your tax class is agreed to, Minutes of Settlement will be signed by you and MNR's MFTIP Administrator. These Minutes will be sent to the Regional Assessment Office for the change to be made.

STEP 2 – Formal Appeal

If there is no agreement in Step 1, you may appeal to the Assessment Review Board. A written notice of appeal, stating that you have a Managed Forest tax class concern, accompanied by the prescribed fee, must be mailed or delivered no later than March 29th to the:

Assessment Review Board
250 Yonge St. 29th Floor
Toronto, Ontario M5B 2N7
1-800-263-3237

MNR Field Audits.

MNR is responsible to ensure Field Audits are conducted. Properties that are found not to have been eligible under MFTIP, will be removed from the Managed Forest tax class and the owner may have to repay property taxes.

MFTIP APPLICATION FORM

Ontario

Note: If there are more than one landowner participating in a plan, each landowner must complete an Application Form.

1. **Language:** I prefer to communicate in ☐ French ☐ English
2. **Application Submission:** This application is being sent to: (personal preference)

☐ Ontario Forestry Association
200 Consumers Road #307
North York, Ontario M2J 4R4
Tel: (416) 493-4565
Fax: (416) 493-4608
Email: MFTIP@oforest.on.ca
Internet: http://www.oforest.on.ca

☐ Ontario Woodlot Association
R. R. #4, 275 County Road 44
Kemptville, Ontario K0G 1J0
Toll Free 1-888-791-1103
Tel: (613) 258-0110
Fax: (613) 258-0207
Email: info@ont-woodlot-assoc.org
Internet: http://www.ont-woodlot-assoc.org

☐ I wish to receive information on related Workshops being held in my area and membership information about partner Associations.

3. **Application Purpose: Check which type of application you are making.**

☐ **a) New Application**

This is a new application under the MFTIP. I am hereby attaching:

- new Managed Forest Plan, approved by an MNR designated Managed Forest Plan Approver. (originals only, copies not accepted)
- Approval Form completed by an MNR designated Managed Forest Plan Approver.
- copy(s) of the most recent Notice of Property Assessment.
- Area Verification Forms.

☐ **b) 5 Year Renewal Application**

- This is a Renewal Application for an additional 5 years. I am hereby attaching:
- Updated Managed Forest Plan, approved by an MNR designated Managed Forest Plan Approver. (originals only, copies not accepted)
- Landowner Report
- Approval Form completed by an MNR designated Managed Forest Plan Approver.
- Area Verification Forms

☐ **c) Managed Forest Purchased and Applying to Continue using an existing approved Managed Forest Plan**

- I have recently purchased property that was previously in the Managed Forest tax class. The previous owner has given me the current Approved Managed Forest Plan. I agree to manage the property according to this Approved Managed Forest Plan for the remainder of the 5-year period at which time a Renewal Application and an Approved Updated Plan are due. I am attaching a copy of the Transfer Deed of Land.

Plan# ☐☐☐☐☐☐☐

☐ **d) Managed Forest Purchased and Applying to Continue by submitting a New Approved Managed Forest Plan**

- I am hereby attaching all information as required in a) New Application.

4. **Additional Owner Declarations:** For the properties included in this application, I certify that:

- I understand that to be eligible under the MFTIP, the property(ies) in this application must be managed according to the Approved Managed Forest Plan that is referred to in this application.
- I understand that this application covers a 5 year period and that to continue in the MFTIP after the 5 year period, I must submit a Renewal Application.
- I give permission to the Ministry of Natural Resources and their agents to contact me and to enter onto the property(ies) listed in this application, to conduct an audit, up to 1 year after the property is removed from the Managed Forest tax class, to confirm that this land is eligible under the MFTIP.
- I understand that if an MNR audit reveals the property ineligible for the MFTIP, the property may be removed from the Managed Forest tax class and the municipality may recover up to 5 years of property taxes.
- more than 50% of the owners are Canadian citizens, or permanent residents; or the corporation that I represent is the assessed owner of the property, and is a Canadian corporation; or the partnership/organization that I represent is comprised of 50 percent or more members who are Canadian citizens or permanent residents; or the trust I represent was established by members more than 50 percent of whom are Canadian citizens or permanent Canadian residents.

Pursuant to the Freedom of Information and Protection of Privacy Act, I authorize and consent to the disclosure to or use by the Ministries of Natural Resources and Finance, (and their partners) of personal and confidential information contained in the application concerning the identification and ownership of the managed forest properties in this application, for the purpose of administering this program or for general use on an aggregate basis as long as individual confidentially is maintained.

I certify that I have r 1 the statements listed above and agree to the statements above

_____

Name (Please Print – as it appears on the Notice of Property Assessment)

_____ _____

Signature Date (day/month/year)

How To Complete the MFTIP "LANDOWNER REPORT" FORM

One Report must be completed for each roll number.

The Purpose of Landowner Reports

There are two main reasons for the Landowner Report. First, completing the report will help you prepare your updated Managed Forest Plan. Second, especially if you are leaving the program, completing the report helps the Ministry to understand what kinds of forest management activities landowners are spending time on, so that appropriate landowner education programs and materials can be developed..

Section A: Summary of Activities

The Landowner Report asks you ***"Did you do what you planned to do in your forest?"*** To answer this question you need to compare the management activities you thought you would do, with the activities you actually carried out.

Some landowners might have done everything they thought they planned to do. Others may have changed their plans after they went to a forest management workshop. In some cases, landowners might not have made any progress in one of their compartments because they spent all of their time working on a different compartment.

> **TIP: CHANGING Planned Activities.**
>
> You may have changed some of your objectives or planned activities during the five-year period you are reporting on. For instance, you may have learned something at a workshop which caused you to do something different than you had planned. Keep track of changes of this type (See the Section on "Amendments to the Managed Forest Plan" in the Guide).

Planned management activities:

In the "Planned" column, list the activities that you planned to do over the 5 years you are reporting on. You only need to list the activities that were planned for the specific roll number on this form. Use the categories on the form.

Actual management activities:

In the "Actual" column list the activities that you carried out and how much was done. For example, write in the number of trees planted or the number of hectare (acres) thinned.

If your plan covers several properties (roll numbers), complete a Landowner Report for each one. Try to estimate how much of each activity you did on each property, for example, if you planted trees on all four of your properties, list how many trees you planted on each property on the Landowner Report for that property.

Section B: Discussion of Activities

This section gives you a chance to talk about why you did what you did, especially if what you ended up doing was different from what was planned in your plan. Answer questions like "What would I do differently next time?" and "What did I learn about my forest and how to take care of it?" If you need more space, attach a separate sheet.

In this section list things you have done to try and learn more about your forest. This may include workshops or seminars you went to, foresters you spoke with, or books you have read or bought. This information will help the Ministry plan activities that other landowners can benefit from.

If you are completing Reports for more than one property, you need to fill in Section B on one of the Reports.

Section C: Summary and Owner Declaration

In this section summarize how many of your planned activities you actually carried out. Pick one of the four choices:

- Significant progress (75 to 100%)
- Some progress (25 to 75%)
- Little progress (Less than 25%)
- No progress

You may have made little or no progress. Please explain the circumstances of this in Section B.

Make sure you sign and date the Landowner Report and send it to one of the Associations.

If you have further questions, please contact either the:

Ontario Woodlot Association
R.R. #4 275 County Road 44
Kemptville, Ontario K0G 1J0
Tel: (613) 258-0110
Toll Free: 1-888-791-1103
Fax: (613) 258-0207
Email: info@ont-woodlot-assoc.org
Internet: http://www.ont-woodlot-assoc.org

or

Ontario Forestry Association
200 Consumer Road, #307
North York, Ontario M2J 4R4
Tel: (416) 493-4565
Fax: (416) 493-4608

Email: MFTIP@oforest.on.ca
Internet: http://www.oforest.on.ca

MFTIP
"Landowner Report" FORM

Ontario

Plan number

Instructions:

Complete a Landowner Report for each Assessment Roll Number in your plan.

Municipality/County
Township
Lot
Concession
Assessment Roll Number

(Roll No. must be 19 digits)

Check below, for which purpose you are submitting this Landowner Report;

☐ I want to keep this property in the Managed Forest Tax Incentive Program. This report is submitted as part of a Renewal Application with an Approved Updated Plan.

☐ I want to remove this property from the Managed Forest Tax Incentive Program I no longer want to participate in the MFTIP, or I intend to sell this property.

or

☐ I want to remove some of this property from the Managed Forest Tax Incentive Program. An Approver must submit this Report along with the required forms.

SECTION A: Summary of Activities.

Activity	Measurement	Proposed	Actual
☐ Planting	Number of trees		
☐ Thinning (including firewood)	Plantation (acres)		
☐ Harvesting (commercial)	Natural (acres)		
☐ Wildlife enhancement	Number of acres		
	Projects for small animals		
	Projects for large mammals		
	Projects for birds		
	Aquatic projects		
☐ Trail construction	Metres constructed		
☐ Surveys	Number of surveys completed		
☐ Other (include description and units of measure used)			

SECTION B: Discussion of Activities. (attach an additional sheet of paper if required). also Discuss the success of your activities and what you learned or accomplished. Note educational opportunities (eg. workshops) that you attended.

Section C: Summary and Owner Declaration Select one:

- ☐ I made significant progress in accomplishing the management that I planned for this property (greater than 75% of activities accomplished)
- ☐ I made some progress in carrying out the management that I planned for this property (between 25% and 75% of activities accomplished).
- ☐ I made little progress in carrying out the management that I planned for this property (less than 25% of activities accomplished).
- ☐ I did not make any progress in carrying out the management that I planned for this property (i.e., nothing accomplished).

Notes: If you did not make at least some progress in carrying out your planned activities, make sure the reasons are discussed in Section B.
Make sure that you keep your Section 9 and Section 10 from your plan. The MNR may request to see them if your property is selected for audit.

Owner Declaration

I certify the above to be true and that I have managed the property according to the requirements of the MFTIP, and that no harmful or destructive activities have occurred to affect the health of this forest:

_____
Name (Please Print – as it appears on the Notice of Property Assessment)

_____ _____
Signature Date (day/month/year)

Managed Forest Plan

This Managed Forest Plan is for the 20 year period from: January1,_____to December 31,_____
with a detailed management program for the five-year period from: January1,_____to December 31,_____

The 5 year Landowner Report and Approved Updated Managed Forest Plan will be completed and submitted by July 31,_____.

Section 1: Plan Preparation Details

1.1 Registered Property Owner(s):

Fill in the following information for each registered property owner participating in this plan. The name(s) must be the same as found on the Notice of Property Assessment. Attach additional names and information on a separate page if required.

Name(s) (first , initial, last): _____

_____

Company (if applicable): _____

Mailing Address: _____

_____

Postal Code: _____

Telephone Residence: ( ) _____ Fax: ( ) _____

Business: ( ) _____ E-Mail: _____

1.2 Plan Author Information:

Complete this section if the plan was prepared by someone other than the registered property owner.

Name(s) (first , initial, last): _____

_____

Company (if applicable): _____

Mailing Address: _____

_____

Postal Code: _____

Telephone Residence: ( ) _____ Fax: ( ) _____

Business: ( ) _____ E-Mail: _____

Section 2: Location and Identification of Property

Landowner	Property Location		Assessment Roll Number	Assessment roll area (acres)	Managed Forest area (acres)
	County or Reg. Mun.:		0 0 0 0		
	Township:				
	Lot:	Conc:		Shaded areas for MFPA use	
	County or Reg. Mun.:		0 0 0 0		
	Township:				
	Lot:	Conc:		Shaded areas for MFPA use	
	County or Reg. Mun.:		0 0 0 0		
	Township:				
	Lot:	Conc:		Shaded areas for MFPA use	
	County or Reg. Mun.:		0 0 0 0		
	Township:				
	Lot:	Conc:		Shaded areas for MFPA use	
	County or Reg. Mun.:		0 0 0 0		
	Township:				
	Lot:	Conc:		Shaded areas for MFPA use	
	County or Reg. Mun.:		0 0 0 0		
	Township:				
	Lot:	Conc:		Shaded areas for MFPA use	
	County or Reg. Mun.:		0 0 0 0		
	Township:				
	Lot:	Conc:		Shaded areas for MFPA use	

Section 3: Property Management History

3.1 General Description of the Property History

3.2 Importance of the Property to the Surrounding Landscape

Section 4: Property Location Maps

4.1 Property Key Map

Using a base map which has the lot and concession grid for the township (where available), indicate the relative location of the property(ies) to the surrounding municipality.

Owner's name:

4.2 Detailed Administrative Map

If there are multiple property roll numbers, indicate which roll number is associated with which property. Indicate the eligible and ineligible areas under the MFTIP.

Owner's name:

indicate North direction

Scale: 1 to_____

property
vegetation type boundary
fence
road
access road/trail
hydro line
utility line
windbreak
watercourse
grass/abandoned field
railway
building
tower
bridge
quarry
dam
treed flood/swamp
mine
brush
marsh
debris pile
shallow & rocky
orchard
hazard area
developed agriculture land

Section 5: Landowner Objectives and Strategies

5.1 Priority of Objectives

For the next 20 years, indicate how important the objective is to you. Rank only those which apply to you.

Management Objective	How important is the objective to you?				
	Not Important				Important
Environmental Protection	1	2	3	4	5
Forest Products	1	2	3	4	5
Investment	1	2	3	4	5
Recreation	1	2	3	4	5
Wildlife	1	2	3	4	5
Other	1	2	3	4	5
	1	2	3	4	5
	1	2	3	4	5

5.2 Explanation of Property Level Objectives

For each objective you selected above, explain how you will accomplish it.

Environmental Protection _____

_____

Forest Products _____

_____

Investment _____

_____

Recreation _____

_____

Wildlife _____

_____

Other _____

_____

5.2 Strategy for Plan Implementation

Provide details on how the plan will be implemented.

_____

_____

_____

_____

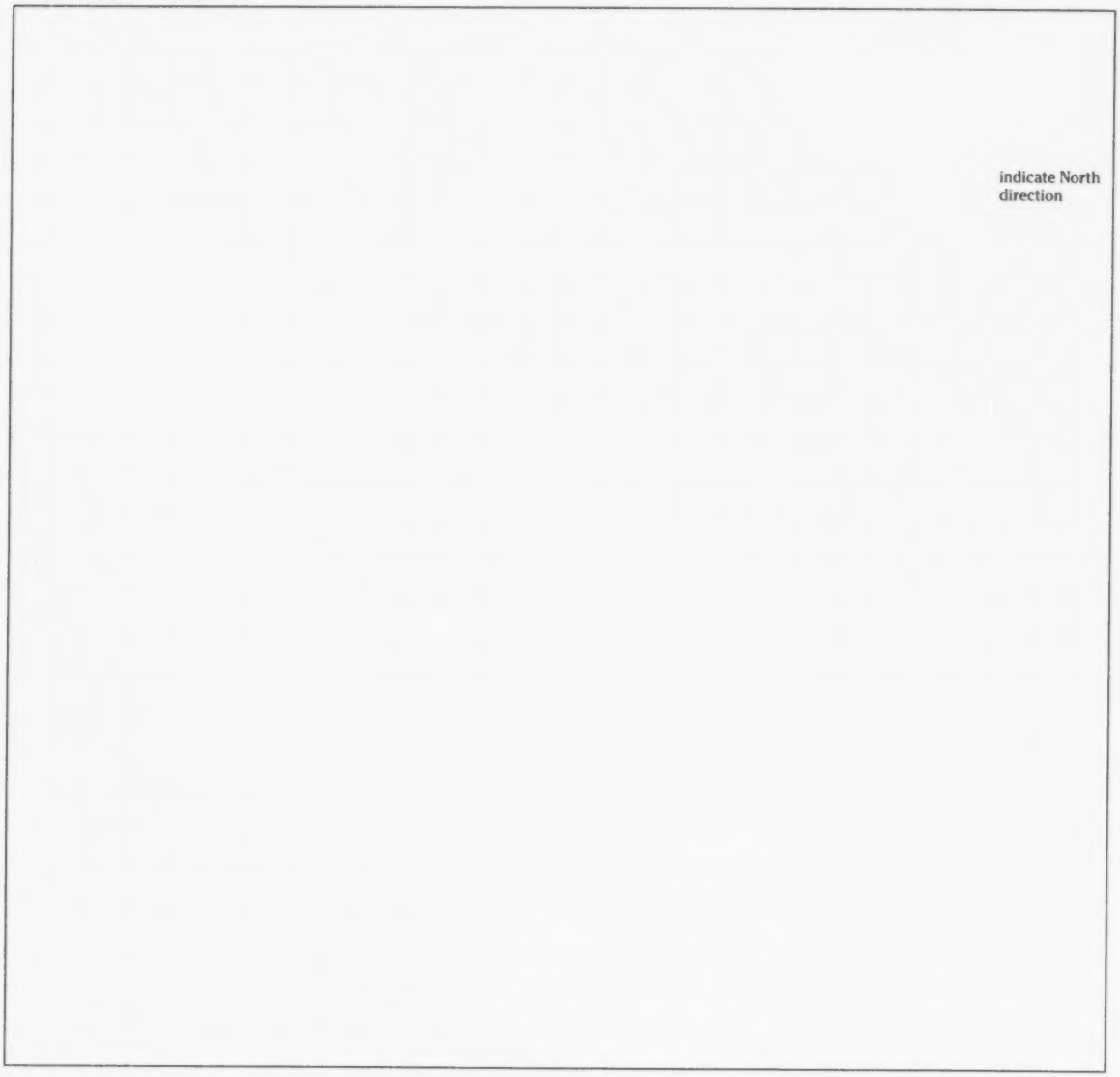
_____

Section 6: Managed Forest Compartments

6.1 Managed Forest Compartment Map:

Divide the property into compartments and indicate them on the map. If there are multiple assessment roll numbers, indicate which roll number is associated with which property. Indicate the eligible and ineligible Managed Forest areas.

Owner's name:



Scale: 1 to_____

property	windbreak	quarry	debris pile
vegetation type boundary	watercourse	dam	shallow & rocky
fence	grass/abandoned field	treed flood/swamp	orchard
road	railway	mine	hazard area
access road/trail	building	brush	developed agriculture land
hydro line	tower	marsh	
utility line	bridge		

Section 7: Managed Forest Compartment Description

NOTE: Photocopy Section 7 and complete it for each compartment that is eligible for the MFTIP.

7.1 General Description

Compartment number: _____ Compartment area: _____ ☐ acres

Compartment name: _____ (1 ha=2.47 acres) ☐ hectares

Describe any open areas in the compartment: _____

_____

_____

7.2 Compartment Site Characteristics

Soil type: _____ Drainage: _____

_____ _____

Topography: _____ Water Features: _____

_____ _____

Physical Features: _____ Access: _____

_____ _____

Other features: _____ _____

_____

_____

7.3 Compartment History

_____

_____

_____

_____

_____

_____

7.4 Compartment Inventory

The compartment inventory was completed using: Comments:

MNR's Forest Resources Inventory data ☐ _____

Prism cruise ☐ _____

Fixed area plot cruise ☐ _____

This is an updated inventory from the previous plan ☐ _____

The compartment inventory was completed using only:

imperial measurements: ☐ _____

metric measurements: ☐ _____

Tree Assessment Table

Note: This must be completed if the compartment has an Average Diameter at Breast Height greater than 10 cm.

Tree species	Per cent Composition	Tree Age	Average Tree Height (indicate m. or ft.)	Average Diameter at Breast Count (indicate m. or ft.)

Tree Regeneration Assessment Table

Note: This must be completed if the compartment has an Average Diameter at Breast Height less than 10 cm. It is optional for compartments with a Diameter at Breast height greater than 10 cm.

Stage of Development	Species	Quantity (per cent cover)	Pattern of Distribution
Early (>0.5 m tall)			
Advanced (>0.5 m tall)			

Note quantity • little <10 percent • some 11-30 percent • Pattern of distribution • scattered • uniform • patchy
• ample 31-60 percent • heavy >60 percent

Compartment Information Summary Table

Note: Indicate units of measurement

Species composition (%) _____

Average age (yrs) _____ Average height (m or ft) _____

Basal Area (m^2 or ft^2/ac) _____ and/or Tree Density (stems/ha or acre) _____

Other Vegetation Table

Species	Quantity	Pattern of Distribution

Note quantity • little <10 percent • some 11-30 percent • Pattern of distribution • scattered • uniform • patchy
• ample 31-60 percent • heavy >60 percent

7.5 Wildlife Habitat Inventory and Natural Heritage Assessment

Habitat features in your compartment provide important food and shelter for wildlife. Indicate which features occur in the compartment and comment on their frequency and usage.

Habitat features present			Detailed Description
Standing dead Trees		☐	
Cavity Trees: *Trees with holes where wildlife can make nests or dens.*	nesting	☐	
	feeding	☐	
	escape	☐	
Stick Nests		☐	
Fallen dead trees (woody debris)		☐	
Mast trees - *Trees that produce berries or nuts that wildlife can eat*		☐	
Super canopy trees - *Tall trees that poke through the canopy, usually conifers, such as white or red pines.*		☐	
Conifer thickets		☐	
Other food sources		☐	
Surface water:	year round creek or pond	☐	
	seasonal run-off streams	☐	
	seasonal ponds	☐	
Dens or dug holes		☐	
Others		☐	

7.6 Specific Compartment Long Term Objectives and Short Term Activities

Long term management objectives (20 years). Consider management or siviculture system, quality / species composition, rotation age, etc.

Short term management activities (5 years). What are the specific activities that support the Long term objectives, how will it be accomplished, how many, how much, and why.

7.7 Wildlife Species Noted

Species	Season	Habitat	Comments

Section 8: Proposed 5 Year Activities

** List in order of priority*

Compartment	Objectives	Specific Prescription of Activity with quantifiable measurement (e.g. metres of trail constructed, trees planted, hectares thinned)		Year Scheduled	Comments
		Description of Activity	Quantifiable Measure		

Section 9: Report of Activities – Jan. 1 _____ to Dec. 31 _____

Complete this report as you complete activities in your forest

Compartment	Date	Activities			Costs	Revenues		Comments
		Description	Planned	Completed				

Section 10: Contacts and Notes

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